

RECEIVED
ERIE COUNTY LEGISLATURE

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COUNTY OF ERIE
LOCAL LAW INTRO. NO. 1 - 2001
LOCAL LAW NO. 1 - 2001

A LOCAL LAW to make Gold Star Parents eligible for the alternative veterans exemption, pursuant to Chapter 326 of the Laws of 2000.

BE IT ENACTED by the Legislature of the County of Erie as follows:

Section 1. This local law is enacted pursuant to the authority set forth in and in accordance with Real Property Tax Law Section 458-a, as amended by Chapter 326 of the Laws of 2000. All terms and definitions of such section 458-a shall be equally applicable in this local law.

Section 2. A Gold Star Parent (i.e. parent of a child who died in the line of duty while serving in the United States' armed forces during a period of war) owning qualifying residential real property shall be eligible for exemption to the extent provided by such section 458-a, provided he/she uses such property as his/her primary residence. Such qualifying residential real property shall be entitled to the maximum exemption in Erie County, which is presently set forth in Local Law No. 3- 1997, unless the maximum exemption as provided by section 458-a shall be changed by a local law adopted subsequent to this local law.

Section 3. This local law shall become effective on the date it is filed in the office of Secretary of State.

Legislator John W. Greenan
9th District

Legislator Jeanne Z. Chase
12th District

Legislator Steven P. McCarville
13th District

Legislator Dale W. Larson
17th District

Legislator Michael H. Ranzenhofer
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Legislator Charles M. Swanick
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Legislator Crystal Peoples
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Legislator Edward J. Kuwik
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Legislator Michael Fitzpatrick
2nd District

Legislator George B. Holt
3rd District

Legislator Judith P. Fisher
4th District

Legislator Raymond K. Dusza
8th District

Legislator William A. Pauly
14th District

Legislator Albert DeBenedetti
6th District

Legislator Gregory B. Olma
5th District

Fiscal Impact: tax shift of between \$25,000 and \$45,000 within county property tax base.